

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

UNITED STATES OF AMERICA,

Petitioner,

v.

Misc. No. _____

JONATHAN T. GRAHAM,

Respondent.

PETITION TO ENFORCE INTERNAL REVENUE SUMMONS

Now comes the United States of America, on behalf of its Internal Revenue Service, by the undersigned counsel, and alleges as follows:

Jurisdiction and Venue

1. This is a proceeding to enforce an Internal Revenue Summons under Section 7604 of Title 26 of the United States Code (the "IRC"). Jurisdiction over this matter is conferred by IRC §§7402 & 7604, and by 28 U.S.C. §§1340 & 1345.

2. Venue is proper under IRC §7604 because the Respondent resides in the District of Delaware.

The Parties

3. The Petitioner is the United States of America.

4. Upon information and belief, the Respondent, Jonathan T. Graham, resides at 592 Ashland Ave., Camden Wyo, Delaware.

Basis for Relief

5. As set forth more fully in the Declaration of IRS Revenue, Annette Przybyciel (hereinafter “R.O. Przybyciel”), attached hereto and incorporated herein by reference as Exhibit A (the “Declaration”), R.O. Przybyciel is presently conducting an investigation into the Respondent’s federal income tax liabilities for the tax years ended 2002-2006.

6. R.O. Przybyciel is a duly commissioned Revenue Officer of the Internal Revenue Service, and R.O. Przybyciel is authorized to issue Internal Revenue Summonses pursuant to IRC §7602.

7. On December 8, 2011, R.O. Przybyciel issued an Internal Revenue Service summons to the Respondent (the “Summons”). A true and correct copy of the Summons is attached hereto as Exhibit B. The Summons directed the Respondent to appear at the office of the Internal Revenue Service on January 10, 2012, and to produce certain documents and records.

8. On December 9, 2011, R.O. Przybyciel executed service of the Summons, in compliance with IRC § 7603, by leaving an attested copy of the Summons at the Respondent’s last and usual place of abode.

9. The Respondent contacted R.O. Przybyciel through a power of attorney, and requested additional time to respond, but the Respondent did not appear at the scheduled time, and the Respondent did not otherwise comply with the Summons.

10. Therefore, the Petitioner hereby seeks judicial enforcement of the Summons by Order to Show Cause.

11. The Court is authorized to compel the Respondent to comply with the Summons pursuant to IRC §7402(b), and the Court may issue orders and “render such judgments and

decrees as may be necessary or appropriate for the enforcement of the Internal Revenue Laws.”
IRC §7402(a).

12. In addition, the Declaration provides the necessary showing for judicial enforcement pursuant to *United States v. Powell*, 379 U.S. 48, 57-58 (1964) (the United States must make a *prima facie* showing that the summons: (a) was issued for a legitimate purpose, (b) seeks information relevant to that purpose, (c) seeks information that is not already within the IRS’s possession, and (d) satisfies all administrative steps required by the IRC).

WHEREFORE, Petitioner respectfully requests that this Court enter an Order:

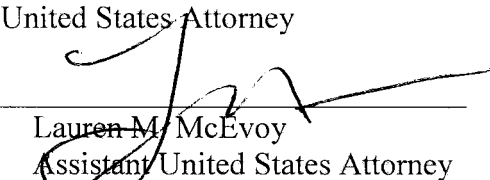
1. Directing the Respondent to show cause in writing why he should not comply with the Summons;
2. Directing that if the Respondent does not show cause in writing why he should not comply with the Summons, he must obey the Summons in each and every requirement thereof;
3. Directing that the United States recover its costs in maintaining this action; and
4. Providing such other and further relief as is just and proper.

Dated: August 15, 2012

Respectfully submitted,

CHARLES M. OBERLY, III.
United States Attorney

By:



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